

HOUSE BILL 83

By Harmon

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 3, relative to sales tax exemptions
for agricultural products.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-301(a), is amended by designating the current language as subdivision (1) and by adding the following new language, to be designated as subdivision "(2)":

(2) As used in this subsection, "sale directly from a farmer or nurseryman," includes, but is not limited to, the sale of farm or nursery products directly from a farmer to a consumer via an online nonprofit farmers' market, provided that:

(A) An amount equal to the consumer's full purchase price is transmitted by the consumer or the online farmers' market to the farmer; and

(B) The cooperative or other organizing body of the online farmers' market levies no fee or other charge for facilitating such sales other than "virtual booth" rental fees periodically assessed to participating farmers in order to pay the actual costs incurred by the cooperative or organizing body in operating the online farmers' market.

SECTION 2. This act shall take effect July 1, 2007, the public welfare requiring it.